



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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Comptroller

**Internal Audit Section**  
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January 6, 2016

Deanna Venker, Commissioner of Traffic  
Street Department  
1900 Hampton Avenue  
Saint Louis, MO 63139-2988

RE: Follow-up Review of Traffic & Lighting, Fixed Assets Review Audit  
Observations Project # 2016-FL02

Dear Ms. Venker:

The Internal Audit Section has conducted a limited follow-up review of the Traffic and Lighting, Fixed Assets. This follow-up review was made under authorization contained in Article XV, Section 2 of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

The purpose of this follow-up review is to determine the status of the observations made in the report issued November 18, 2014.

It was determined that the following observation has been **resolved** as follows:

- **Maintain Property Control List**

*This spreadsheet has been created and is maintained daily by the Warehouse Foreman. This position is currently vacant through a retirement on December 1, 2015. We are in the process of filling the position now. In the meantime, a traffic engineer is fulfilling this duty.*

*An updated product transaction detail and product summary reports are maintained.*

*The product transaction detail documented the quantity of products ordered, received and issued on monthly basis while the product summary documented the inventory level of the products at the end of the month.*

It was determined that the following observations have **not been resolved** as follows:

- **Perform Annual Physical Inventory**

*This duty will be conducted by the new Warehouse Foreman when they are hired. In addition, the city is looking to purchase an 'add-on' piece of software for City Works that will simplify this process.*

*Annual physical inventory has not been performed.*

- **Perform Periodic Comparison of Physical Inventory To Recorded Quantities of Fixed Assets and Property Control Items**

*Again these are duties that will be performed by the Warehouse Foreman and will be more efficient to accomplish with the new software that is being purchased for City Works. As I mentioned before, this position is currently vacant and will be filled in the next couple of months.*

Management's written responses on the status of the observations considered unresolved were included in the letter dated 12/10/2015 and have been incorporated in this report.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,



Dr. Ishmael Ikpeama  
Internal Audit Supervisor

cc: Stephen Runde, Director of Streets